

# HOUSE . . . . . No. 2906

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## The Commonwealth of Massachusetts

PRESENTED BY:

**John W. Scibak**

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act to provide a hearing aid tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
John W. Scibak	2nd Hampshire
Harriette L. Chandler	First Worcester
Martha M. Walz	8th Suffolk
Robert M. Koczera	11th Bristol
Michael R. Knapik	Second Hampden and Hampshire
Steven J. D'Amico	4th Bristol
Anne M. Gobi	5th Worcester
Allen J. McCarthy	7th Plymouth
Thomas P. Conroy	13th Middlesex
Jennifer M. Callahan	18th Worcester
Tom Sannicandro	7th Middlesex
Bruce E. Tarr	First Essex and Middlesex
Brian A. Joyce	Norfolk, Bristol and Plymouth
Louis L. Kafka	8th Norfolk

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 3124 OF .]

## The Commonwealth of Massachusetts

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In the Year Two Thousand and Nine

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### AN ACT TO PROVIDE A HEARING AID TAX CREDIT..

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1           Section 6 of chapter 62 of the General Laws, as appearing in the 2004 Official Edition, is hereby  
2 amended by inserting at the end thereof the following new subsection:-

3           (m) (1) A taxpayer shall be allowed a credit against the taxes imposed by this chapter in an amount  
4           equal to the amount paid during the taxable year, not compensated by insurance or otherwise, by  
5           the taxpayer for the purchase of any qualified hearing aid.

6           (2) For the purposes of this section, the term qualified hearing aid means a hearing aid which is  
7 intended for use:

8           (a) by the taxpayer, but only if the taxpayer (or the spouse intending to use

9           the hearing aid, in the case of a joint return) is age 55 or older; or

10          (b) by an individual with respect to whom the taxpayer, for the taxable year, is

11          allowed a deduction

12          (3) The maximum amount allowed as a credit under this section is \$500.

13          (4) This section shall apply to any individual for any taxable year only if such

14          individual elects to have this section apply for such taxable year. An election to

15          have this section apply may not be made for any taxable year if such election is

16          in effect with respect to such individual for any of the four taxable years

17          preceding such taxable year.